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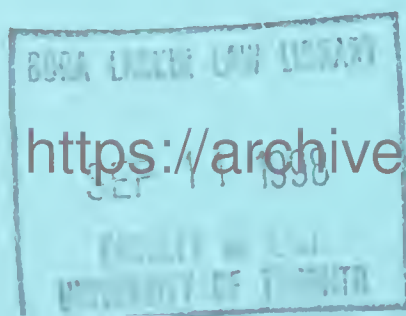
on

Tax Policy

Volume I

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Week 1 - Introduction

1. The Purposes of Government and the Purposes of Taxation

(1) Overview

Richard A. Musgrave, Peggy B. Musgrave, and Richard M. Bird, "Fiscal Functions: An Overview," chapter 1 of *Public Finance in Theory and Practice*, (Toronto: McGraw-Hill Ryerson Ltd., 1987), pp. 2-3, 4-8, 9-18.

(2) Taxation and the "Allocation Function"

(a) Revenue-Raising

Musgrave, Musgrave, and Bird, "Approaches to Tax Equity," chapter 11 of *Public Finance in Theory and Practice*, (Toronto: McGraw-Hill Ryerson Ltd., 1987), pp. 209-26.

(b) Tax Incentives and Regulatory Taxes

Stanley S. Surrey and Paul R. McDaniel, "The Tax Expenditure Concept," chapter 1 of *Tax Expenditures*, (Cambridge, MA.: Harvard University Press, 1985), pp. 1-6, 25-27, and 28-30.

Satya Poddar, "Taxation and Regulation," in Richard M. Bird and Jack M. Mintz, eds., *Taxation to 2000 and Beyond*, (Toronto: Canadian Tax Foundation, 1992), pp. 71-75 and 87-96.

(3) Taxation and the "Distribution Function"

Elliott M. Abramson, "Philosophization Against Taxation: Why Nozick's Challenge Fails" (1981), 23 *Ariz. L. Rev.* 753 at 753-69.

John Rawls, "Background Institutions for Distributive Justice," in *A Theory of Justice*, (Cambridge, MA: Harvard University Press, 1971), pp. 274-80.

2. The Tax Mix

Bob Hamilton, Chun-Yan Kuo, and Satya N. Poddar, "Considerations for the Tax Mix," (1988) 26 *Osgoode Hall L.J.* 261 at 261-85.

3. Federalism and the Tax System

"Federalism and the Tax System", chapter 6 of the Report of the Ontario Fair Tax Commission, *Fair Taxation in a Changing World*, (Toronto: University of Toronto Press, 1993), pp. 90-110.

